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## Pacific audit community mourns the passing of Eroni Vatuloka

Last month, Eroni Vatuloka, the first Executive Director of the PASAI Secretariat and former Auditor General of Fiji, passed away. He played a pivotal role in shaping PASAI into the respected association it is today.

Staff from the Office of the Auditor-General Republic of Fiji (OAG) were among the pallbearers at his funeral. Mr Vatuloka worked at the OAG from 1997, initially as the Deputy Auditor-General, then from 2000 to 2009 as the Auditor-General.

In social media posts, the OAG paid tribute to Mr Vatuloka, saying, "His expertise and dedication resonated with colleagues, earning him admiration as a man of integrity and humility."



Mr Vatuloka’s lengthy public service involved roles at various government agencies, including Post and Telecommunications, the Public Service Commission, Mineral Resources, the Public Works Department, Agriculture Fisheries and Forests, and the Ministry of Finance.

At the time of PASAI’s 2009 Congress in Palau, Mr Vatuloka had taken up a contract with the Asian Development Bank as the Programme Coordinator for the Pacific Regional Audit Initiative (PRAI). It was his responsibility to set up the PASAI Secretariat office in Auckland, later becoming its first Executive Director.

Eroni Vatuloka

PASAI Director (North Pacific), Doris Flores Brooks, worked closely with Mr Vatuloka when, during her time as the Public Auditor of Guam, she was the Chair of the PASAI Governing Board.

She recalled, "Eroni was instrumental in setting up PASAI's headquarters. He always made time for the new board members to give them a bird's eye view of the responsibilities of being on the PASAI board."

Former Controller and Auditor-General of New Zealand and Secretary-General of PASAI, Lyn Provost, related at Mr Vatuloka's final Congress that he had actually used his own money to pay for the Secretariat's operational expenses while waiting for development partners' funding to come through.

He later acted as a PASAI Advocate and Public Financial Management (PFM) Consultant. He helped facilitate workshops for the public accounts committees and public expenditure committees of several Pacific Island parliaments, improving their understanding of their own roles within national PFM systems.

Mr Vatuloka obtained a bachelor's degree in accounting from the University of the South Pacific and later graduated as a Master of Commerce in Accounting and Finance from the Australian National University.

He devoted much of his career to promoting public sector transparency and was able to influence through sheer enthusiasm and a passion for better accountability and increased independence for supreme audit institutions in the Pacific.

Mr Vatuloka's dedicated service and invaluable contributions have left an indelible mark on the audit community and the pursuit of excellence in public financial management in the Pacific region.

## Learning Platform becomes hub of capability development

Although pandemic-era travel restrictions are behind us, we have turned our online [Learning Platform](#) into a central component of our training delivery due to the possibilities that online learning bring.

Long-term training initiatives such as HR Champions and the IDI-PASAI FSG audit programmes, which involve in-person workshops and/or synchronous online instruction, nevertheless depend on the Learning Platform as a hub. There, participants can upload work for review, view webinar recordings, access course resources and take part in discussions with peers and instructors.

**INSTRUCTOR-LED COURSES**

These courses are delivered at specified times and registration is required.

- HR Champions
- IDI-PASAI FSG Audit
- Fundamentals of Public Sector Auditing (2023)
- Enhancing SAI Capability in Compliance Auditing
- Financial Audit Manual Training (2023)
- Enhancing SAI Strategic Management Capabilities

Member SAI staff who set up an account two or three years ago and who haven't used it since would be surprised to see how far our Learning Platform has come in that time. A much-streamlined interface shows users not just the courses, but also the resources and forums that are available, categorised by audit stream and operational area. A personalised dashboard immediately conveys the progress a user has made in the various courses they have started. Users can participate in forum discussions and download and print certificates for any course they have previously completed.

In the Learning Platform's 'Resource Bank', you can find a base dedicated to each audit stream and operational area. Here, you can access resources, share best practice with auditors across the region, and participate in other work-specific initiatives. For instance, last month, we started a performance audit webinar series where core concepts are discussed with several practical examples. After each webinar, we make the recording and a worksheet available on the Learning Platform.

There is also a 'Tip of the Week' section on the Performance Audit Forum where useful tips are shared weekly. We will soon launch a Communications Forum as well. In time, we expect users will be able to download useful resources and templates, see examples of best practice in action and attend regular webinars where challenges and solutions will be shared.

Earlier this month we announced that two new self-paced communications courses are now available on the Learning Platform. In this format, staff can self-enrol and interact with the courses, 'Fundamentals of report writing' and 'Interpersonal communications', at their own pace and at times suited to their schedules. We are now working on self-paced courses on 'Fundamentals of public sector auditing', 'Financial audit' and more. Stay tuned for more information about these upcoming audit technical self-paced courses.

Staff who already have a [Learning Platform](#) account can simply log in and access the courses from the Home page. Others will just have to follow the simple steps to create a new account after clicking on the padlock icon.

For anyone who set up an account (ideally with their work email) but cannot remember their login details, we implore you to simply follow the steps after clicking the forgotten password link rather than setting up another account with a different email address. That way, your history of course completion will be captured in one account instead of being spread across multiple accounts which cannot be consolidated.

## New vehicle to service audit work in Buka

The Auditor General of Papua New Guinea, Gordon Kega, recently presented the keys of a new Isuzu D-Max to the Buka office of the Auditor General's Office (AGO) on 16 February 2024.

This act of goodwill is the latest since the signing of a Memorandum of Agreement on 15 September 2022, during the official opening of the new AGO office in the Autonomous Region of Bougainville.

The establishment of the AGO office in Buka is a collaborative effort between the Autonomous Bougainville Government (ABG) and the AGO to ensure that audit services are easily accessible to the people of Bougainville.

Since the end of 2022, the AGO has been equipping the Buka office with staff, office equipment, IT infrastructure and other resources to enhance its capacity for conducting audit activities.

The AGO has been actively exploring alternative sources of funding to improve and strengthen the capacity of the Buka office.

Mr Kega described the handover of another new office vehicle as another significant milestone for the office.

"While it is a capital asset for the Office of the Auditor General, the Buka office will be responsible for its custody.

"This new D-max is equipped with the latest GPS tracking device to monitor its movement and prevent any unauthorized use," stated Mr Kega.

He further emphasised that the installed tracking device has the capability to disable the vehicle's mechanical system if it is detected travelling to unauthorised destinations.

The vehicle will provide support to both the AGO office and the Buka Internal Audits team in its fieldwork and operational activities.



The official cutting of the ribbon done by the Auditor General of Papua New Guinea, Gordon Kega (left) and Treasury and Finance Minister for the Autonomous Bougainville Government, Hon Robin Wilson (right)

## Hon Minister Tiueti becomes Fellow



Last month, Chartered Accountants Australia and New Zealand (CA ANZ) announced its 224-strong list of 2023 Fellows. Among them was Minister for Finance (Tonga), Hon Tiofilusi Tiueti FCA.

As many readers will know, this serving cabinet member was, until late 2022, PASAI's own Director Technical Support. Prior to that he was its Chief Executive.

Fellowships are a peer-to-peer recognition of a CA ANZ member's career achievements. Fellowships distinguish members who have contributed to the accounting profession through their distinguished careers, services to their community, participation in professional bodies or dedication to research or writing within the field.

CA ANZ President, Tinashe Kamangira FCA, congratulated the Fellowship recipients and said, "This honour is a testament to their outstanding career achievements and noteworthy contributions across various facets, whether within CA ANZ, the community, business or academia.

"Their dedication to giving back, excellence, resilience in the face of challenges, and unwavering hard work have truly set them apart."<sup>1</sup>

CA ANZ awarded 2023 fellowships to members of eight countries; however, the only one from the Pacific Island region was that of the Hon Minister.

## Audit Office of NSW presents on Indigenous knowledge at WGEA Assembly

Assistant Auditor-General, Performance Audit, Claudia Migotto; First Nations Performance Audit Leader, Carla Ware; and Director, Michael Thistlethwaite, were recently invited to present at the annual INTOSAI Working Group on Environmental Auditing (WGEA) Assembly, in Rovaniemi, Finland.

This year's assembly focused on the concept of Indigenous knowledge and how First Nations' perspectives can be incorporated into audit practices to deliver insights on issues such as climate change, pollution and sustainable resource management.

The Audit Office of New South Wales was invited to present at the assembly for its work on embedding First Nations expertise within its performance audit practice, particularly in establishing a dedicated First Nations Performance Audit Leader role, and its application of direct expertise and insight into its audit programme.

<sup>1</sup> [Congratulations to our 2023 Fellows and Life Member](#)

Ms Ware presented on why the inclusion of First Nations perspectives is so important in the Australian context, and offered some advice to other jurisdictions about how they can apply similar models in their own offices.

The team came away with many insights, connections and requests to follow up, and look forward to providing thoughts and assistance to other SAIs looking to follow suit.



Director, Michael Thistlethwaite; Assistant Auditor-General, Performance Audit, Claudia Migotto; and First Nations Performance Audit Leader, Carla Ware; pictured with the Secretary General INTOSAI WGEA, Vivi Niemenmaa

## Child protection – a shared responsibility

Numerous policies ([available online](#)) outline responsibilities not just for staff at the PASAI Secretariat, but also our Governing Board members, consultants and even member SAI staff who participate in our programmes. This includes our Child Protection Policy.

The policy is a funding eligibility requirement of the Australian Department of Foreign Affairs and Trade (DFAT) which seeks to eliminate any harm to children from development-related activities. Although our activities do not typically involve contact with children, there is a potential for interaction given many activities involve funded travel for members, consultants and staff.

The policy contains a mandatory reporting procedure for any behaviour suspected of being child exploitation and abuse. It also includes a Code of Conduct for signing by all who are covered by the policy.

We will seek your acknowledgement of the Code of Conduct at the start of our programmes. We will also maintain a register to monitor your acknowledgement to minimise the likelihood of repeatedly asking you to sign this document, although brief, regular attention to the topic should be expected.

## Upcoming events / training

21 March	Performance audit webinar (2 of 12)
17–23 March	In-country visit (Vanuatu)
17–24 March	In-country visit (FSM Yap)
24–28 March	In-country visit (Samoa)
3–5 April	Micronesian sub-regional leadership meeting (Guam)
4 April	Performance audit webinar (3 of 12)
8–9 April	Polynesian sub-regional leadership meeting (Samoa)
8–12 April	System of Audit Quality Management workshop (Fiji)
18 April	Performance audit webinar (4 of 12)
29 April – 3 May	Cooperative performance audit workshop (Fiji)
2 May	Performance audit webinar (5 of 12)
19 May	38th Governing Board meeting (Cook Islands)
20–24 May	25th PASAI Congress (Cook Islands)
30 May	Performance audit webinar (6 of 12)
10–14 June	Climate Change Adaptation Actions Cooperative Audit (Fiji)
13 June	Performance audit webinar (7 of 12)
27 June	Special Governing Board meeting (online)
27 June	Performance audit webinar (8 of 12)

Dates may change. Find updated information on the [Events calendar](#).



For further information contact PASAI's Communications Advisor:

Email: [luke.eaton@pasai.org](mailto:luke.eaton@pasai.org) Phone: +64 9 304 1275



To unsubscribe please email [secretariat@pasai.org](mailto:secretariat@pasai.org).